

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 13TH NOVEMBER 2007 / 22ND KARTHIKA 1929

OP.No. 13734 of 2002(I)

PETITIONER:

DR.K.C.MAMMEN, MOUNT WARDHA,
KOTTAYAM.

BY ADV. SRI.JOHN RAMESH K.I.JOHN

RESPONDENTS:

THE ASST.COMMISSIONER OF INCOME TAX,
CIRCLE-1, SASTRI ROAD, KOTTAYAM.

BY ADV. SRI.P.K.R.MENON(SR.),SR.COUNSEL FOR IT
SRI.GEORGE K. GEORGE, SC FOR IT

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 13/11/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

O.P.NO. 13734/2002

ORDER ON CMP NO. 23034 OF 2002 IN OP NO. 13734/2002

DISMISSED.

13/11/2007

SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1988-89 SIGNED BY THE WEALTH TAX OFFICER, KOTTAYAM.

P2 : COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1989-90 SIGNED BY THE WEALTH TAX OFFICER, KOTTAYAM.

P3 : COPY OF THE ASSESSMENT ORDER FOR THE YEAR 1989-90 DATED 31/04/1991 SIGNED BY THE COMMISSIONER OF WEALTH TAX.

P4 : COPY OF THE ORDER FOR THE ASSESSEMENT YEAR 1988-89 DATED 25/03/1992.

P5 : COPY OF THE APPEAL AND GROUNDS OF APPEAL FOR THE YEAR 1989-90.

P6 : COPY OF THE APPEAL AND GROUNDS OF APPEAL FOR THE YEAR 1988-89.

P7 : COPY OF THE TRIBUNAL ORDER FOR THE YEAR 1989-90 SIGNED BY ACCOUNTANT MEMBER.

P8 : COPY OF THE ORDER FOR THE YEAR 1988-89 SIGNED BY ACCOUNTANT MEMBER.

P9 : COPY OF THE LETTER FROM THE PETITIONER TO THE RESPONDENT DATED 31/01/1997.

P10 : COPY OF THE LETTER FROM THE PETITIONER TO THE RESPONDENT DATED 17/03/1998.

P10A : COPY OF THE ORDER DATED 15/05/1998 OF THE ASSISTANT COMMISSIONER OF WEALTH TAX, CIRCLE, KOTTAYAM.

P11 : COPY OF THE LETTER FROM THE PETITIONER TO THE RESPONDENT DATED 01/01/2002.

P12 : COPY OF THE LETTER DATED 07/02/2002 FROM THE RESPONDENT TO THE PETITIONER.

P13 : COPY OF THE LETTER FROM THE PETITIONER TO THE RESPONDENT DATED 24/07/1997.

P14 : COPY OF THE LETTER WITH VALUATION CERTIFICATE FOR THE YEAR 1988-89.

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P14A : COPY OF the ORDER DATED 20/05/1998 OF THE ASSISTANT COMMISSIONER OF WEALTH TAX, KOTTAYAM.

P15 : COPY OF THE LETTER FROM THE PETITIONR TO THE RESPONDENT DATED 01/01/2002.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. No. 13734 of 2002

Dated, this the 13th day of November, 2007

J U D G M E N T

Petitioner is challenging Ext.P12, which is the revised assessment order issued by the Assessing Officer for the assessment years 1988-89 and 1989-90. According to the petitioner, the revised assessments are issued without following the directions issued by the Tribunal. Learned Standing Counsel submits that Tribunal's order should have been the subject matter of appeal or reference in this Court. Subject to any modification of the Tribunal's order by this Court, orders issued by the Tribunal are binding on the Assessing Officer and he has no justification to go beyond the findings rendered by the Tribunal. This original petition is, therefore, disposed of directing the Assessing Officer to verify whether Tribunal's orders, namely Exts.P7 & P8, have become final and if so, revise the assessment afresh strictly in accordance with Tribunal's orders. However, the Tribunal's orders are subject to revision or appeal or reference, he will follow the consequent orders issued after disposal of revision or appeal or reference by this Court.

(C.N.RAMACHANDRAN NAIR, JUDGE.)